



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Vermilion County**

Unit Code: **092/000/00** County: **VERMILION**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$45,441,448**

Equalized Assessed Valuation: **\$868,168,785**

Population: **80,067**

Employees:

Full Time:	548
Part Time:	102
Salaries Paid:	\$16,888,854

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$32,242,754	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$403	\$363	\$339
Revenue Collected During FY 10:	\$30,655,317	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$32,602,695	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$383	\$476	\$454
Per Capita Expenditures:	\$407	\$464	\$452
Revenues over (under) Expenditures:	-\$1,947,378	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	91.70%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$29,895,376	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$373	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,100,583	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$16,515,057	\$10,349,325	\$5,366,947



FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$3,878,125	\$7,172,068	\$1,234,140
Per Capita Debt:	\$48	\$101	\$37
General Obligation Debt over EAV:	0.00%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$3,588,847	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$45	\$41	\$
Revenue Collected During FY 10:	\$9,719,982	\$1,984,823	\$
Expenditures During FY 10:	\$9,604,022	\$2,128,845	\$
Per Capita Revenue:	\$121	\$41	\$
Per Capita Expenditures:	\$120	\$40	\$
Operating Income (loss):	\$115,960	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	38.05%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$3,654,807	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$46	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Wabash County**

Unit Code: **093/000/00** County: **WABASH**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,948,520**

Equalized Assessed Valuation: **\$125,575,322**

Population: **10,933**

Employees:

Full Time: **74**

Part Time: **9**

Salaries Paid: **\$2,183,238**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$5,977,696	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$547	\$363	\$339
Revenue Collected During FY 10:	\$6,608,507	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$6,632,948	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$604	\$476	\$454
Per Capita Expenditures:	\$607	\$464	\$452
Revenues over (under) Expenditures:	-\$24,441	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	91.41%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$6,063,296	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$555	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$6,063,296	\$10,349,325	\$5,366,947



STATE OF ILLINOIS
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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$44,201	\$7,172,068	\$1,234,140
Per Capita Debt:	\$4	\$101	\$37
General Obligation Debt over EAV:	0.00%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$41	\$
Revenue Collected During FY 10:	\$	\$1,984,823	\$
Expenditures During FY 10:	\$	\$2,128,845	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	0.00%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Warren County**

Unit Code: **094/000/00** County: **WARREN**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,315,566**

Equalized Assessed Valuation: **\$235,973,144**

Population: **19,489**

Employees:

Full Time: **59**

Part Time: **6**

Salaries Paid: **\$2,259,825**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$5,597,061	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$287	\$363	\$339
Revenue Collected During FY 10:	\$6,886,006	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$6,661,670	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$353	\$476	\$454
Per Capita Expenditures:	\$342	\$464	\$452
Revenues over (under) Expenditures:	\$224,336	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	87.39%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$5,821,397	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$299	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,516,566	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$2,270,622	\$10,349,325	\$5,366,947



STATE OF ILLINOIS
COMPTROLLER
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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$7,172,068	\$1,234,140
Per Capita Debt:	\$	\$101	\$37
General Obligation Debt over EAV:	0.00%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$41	\$
Revenue Collected During FY 10:	\$	\$1,984,823	\$
Expenditures During FY 10:	\$	\$2,128,845	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	0.00%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Washington County**

Unit Code: **095/000/00** County: **WASHINGTON**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,734,888**

Equalized Assessed Valuation: **\$197,654,098**

Population: **14,560**

Employees:

Full Time: **77**

Part Time: **81**

Salaries Paid: **\$3,308,537**

Blended Component Units

Number Submitted = 2

911 Emergency Telephone Fund

Washington County Senior Services

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$14,108,504	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$969	\$363	\$339
Revenue Collected During FY 10:	\$8,275,531	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$7,524,601	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$568	\$476	\$454
Per Capita Expenditures:	\$517	\$464	\$452
Revenues over (under) Expenditures:	\$750,930	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	197.67%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$14,874,168	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$1,022	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$14,874,168	\$10,349,325	\$5,366,947



STATE OF ILLINOIS
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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$7,172,068	\$1,234,140
Per Capita Debt:	\$	\$101	\$37
General Obligation Debt over EAV:	0.00%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$41	\$
Revenue Collected During FY 10:	\$	\$1,984,823	\$
Expenditures During FY 10:	\$	\$2,128,845	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	0.00%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Wayne County**

Unit Code: **096/000/00** County: **WAYNE**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,136,164**

Equalized Assessed Valuation: **\$119,130,070**

Population: **16,294**

Employees:

Full Time: **73**

Part Time: **39**

Salaries Paid: **\$2,415,411**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$6,123,998	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$376	\$363	\$339
Revenue Collected During FY 10:	\$6,840,039	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$6,353,690	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$420	\$476	\$454
Per Capita Expenditures:	\$390	\$464	\$452
Revenues over (under) Expenditures:	\$486,349	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	106.32%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$6,755,264	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$415	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,326,203	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$3,801,902	\$10,349,325	\$5,366,947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$202,726	\$7,172,068	\$1,234,140
Per Capita Debt:	\$12	\$101	\$37
General Obligation Debt over EAV:	0.00%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$41	\$
Revenue Collected During FY 10:	\$	\$1,984,823	\$
Expenditures During FY 10:	\$	\$2,128,845	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	0.00%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **White County**

Unit Code: **097/000/00** County: **WHITE**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,057,656**

Equalized Assessed Valuation: **\$141,626,305**

Population: **14,661**

Employees:

Full Time: **72**

Part Time: **18**

Salaries Paid: **\$2,728,506**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$7,151,492	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$488	\$363	\$339
Revenue Collected During FY 10:	\$7,490,250	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$6,829,849	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$511	\$476	\$454
Per Capita Expenditures:	\$466	\$464	\$452
Revenues over (under) Expenditures:	\$660,401	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	112.27%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$7,667,847	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$523	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,079	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$5,368,390	\$10,349,325	\$5,366,947



FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$43,053	\$7,172,068	\$1,234,140
Per Capita Debt:	\$3	\$101	\$37
General Obligation Debt over EAV:	0.00%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	-\$53,032	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	-\$4	\$41	\$
Revenue Collected During FY 10:	\$843,235	\$1,984,823	\$
Expenditures During FY 10:	\$793,151	\$2,128,845	\$
Per Capita Revenue:	\$58	\$41	\$
Per Capita Expenditures:	\$54	\$40	\$
Operating Income (loss):	\$50,084	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	-0.49%	300.19%	0.00%
Ending Retained Earnings for FY 10:	-\$3,875	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Whiteside County**

Unit Code: **098/000/00** County: **WHITESIDE**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,325,242**

Equalized Assessed Valuation: **\$778,415,105**

Population: **58,498**

Employees:

Full Time: **256**

Part Time: **76**

Salaries Paid: **\$12,913,577**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$21,686,784	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$371	\$363	\$339
Revenue Collected During FY 10:	\$27,975,832	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$27,276,247	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$478	\$476	\$454
Per Capita Expenditures:	\$466	\$464	\$452
Revenues over (under) Expenditures:	\$699,585	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	82.07%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$22,386,369	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$383	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,071,859	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$13,895,743	\$10,349,325	\$5,366,947



STATE OF ILLINOIS
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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$7,649,183	\$7,172,068	\$1,234,140
Per Capita Debt:	\$131	\$101	\$37
General Obligation Debt over EAV:	0.00%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$41	\$
Revenue Collected During FY 10:	\$	\$1,984,823	\$
Expenditures During FY 10:	\$	\$2,128,845	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	0.00%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Will County**

Unit Code: **099/000/00** County: **WILL**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$538,104,171**

Equalized Assessed Valuation: **\$21,775,056,261**

Population: **677,560**

Employees:

Full Time: **2,082**

Part Time: **180**

Salaries Paid: **\$103,304,125**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$175,225,113	\$160,772,919	\$160,667,374
Per Capita Beginning Fund Balance:	\$259	\$300	\$262
Revenue Collected During FY 10:	\$285,374,989	\$233,445,118	\$227,941,953
Expenditures During FY 10:	\$257,616,076	\$219,253,167	\$201,184,373
Per Capita Revenue:	\$421	\$432	\$442
Per Capita Expenditures:	\$380	\$399	\$418
Revenues over (under) Expenditures:	\$27,758,913	\$14,191,950	\$15,162,338
Ratio of Fund Balance to Expenditures:	69.03%	75.15%	71.42%
Ending Fund Balance for FY 10:	\$177,825,397	\$156,038,181	\$151,240,612
Per Capita Ending Fund Balance:	\$262	\$297	\$279

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$75,665,601	\$81,302,776	\$73,784,340
Total Unrestricted Net Assets:	\$87,851,022	\$84,360,405	\$92,475,630



FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$207,647,974	\$226,859,513	\$196,570,931
Per Capita Debt:	\$306	\$431	\$372
General Obligation Debt over EAV:	0.75%	0.73%	0.65%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$66,768,413	\$28,780,785
Per Capita Beginning Retained Earnings for FY 10:	\$	\$107	\$81
Revenue Collected During FY 10:	\$	\$19,566,824	\$16,211,450
Expenditures During FY 10:	\$	\$22,213,485	\$16,169,943
Per Capita Revenue:	\$	\$36	\$51
Per Capita Expenditures:	\$	\$40	\$46
Operating Income (loss):	\$	-\$2,646,662	-\$2,363,682
Ratio of Retained Earnings to Expenditures:	0.00%	243.37%	206.70%
Ending Retained Earnings for FY 10:	\$	\$67,952,604	\$28,647,371
Per Capita Ending Retained Earnings:	\$	\$110	\$76



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Winnebago County**

Unit Code: **101/000/00** County: **WINNEBAGO**

Fiscal Year End: **9/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$233,398,588**

Equalized Assessed Valuation: **\$4,768,876,676**

Population: **278,418**

Employees:

Full Time:	1,408
Part Time:	300
Salaries Paid:	\$66,711,562

Blended Component Units

Number Submitted = 2

Forest Preserve District

Forest Preserve District - Enterprise

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$65,196,805	\$160,772,919	\$160,667,374
Per Capita Beginning Fund Balance:	\$234	\$300	\$262
Revenue Collected During FY 10:	\$142,646,414	\$233,445,118	\$227,941,953
Expenditures During FY 10:	\$126,960,830	\$219,253,167	\$201,184,373
Per Capita Revenue:	\$512	\$432	\$442
Per Capita Expenditures:	\$456	\$399	\$418
Revenues over (under) Expenditures:	\$15,685,584	\$14,191,950	\$15,162,338
Ratio of Fund Balance to Expenditures:	50.63%	75.15%	71.42%
Ending Fund Balance for FY 10:	\$64,285,881	\$156,038,181	\$151,240,612
Per Capita Ending Fund Balance:	\$231	\$297	\$279

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$71,903,079	\$81,302,776	\$73,784,340
Total Unrestricted Net Assets:	-\$6,670,556	\$84,360,405	\$92,475,630



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$185,493,887	\$226,859,513	\$196,570,931
Per Capita Debt:	\$666	\$431	\$372
General Obligation Debt over EAV:	0.32%	0.73%	0.65%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$15,773,580	\$66,768,413	\$28,780,785
Per Capita Beginning Retained Earnings for FY 10:	\$57	\$107	\$81
Revenue Collected During FY 10:	\$15,460,866	\$19,566,824	\$16,211,450
Expenditures During FY 10:	\$20,188,230	\$22,213,485	\$16,169,943
Per Capita Revenue:	\$56	\$36	\$51
Per Capita Expenditures:	\$73	\$40	\$46
Operating Income (loss):	-\$4,727,364	-\$2,646,662	-\$2,363,682
Ratio of Retained Earnings to Expenditures:	71.62%	243.37%	206.70%
Ending Retained Earnings for FY 10:	\$14,459,216	\$67,952,604	\$28,647,371
Per Capita Ending Retained Earnings:	\$52	\$110	\$76



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Woodford County**

Unit Code: **102/000/00** County: **WOODFORD**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,149,103**

Equalized Assessed Valuation: **\$743,433,015**

Population: **38,664**

Employees:

Full Time: **121**

Part Time: **75**

Salaries Paid: **\$5,384,115**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$12,425,619	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$321	\$363	\$339
Revenue Collected During FY 10:	\$12,443,246	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$13,280,620	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$322	\$476	\$454
Per Capita Expenditures:	\$343	\$464	\$452
Revenues over (under) Expenditures:	-\$837,374	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	88.15%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$11,707,144	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$303	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,911,099	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$5,312,009	\$10,349,325	\$5,366,947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$3,670,957	\$7,172,068	\$1,234,140
Per Capita Debt:	\$95	\$101	\$37
General Obligation Debt over EAV:	0.44%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$41	\$
Revenue Collected During FY 10:	\$	\$1,984,823	\$
Expenditures During FY 10:	\$	\$2,128,845	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	0.00%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$